

SENATE CONCURRENT RESOLUTION NO. 34

BY SENATOR MIZELL

A CONCURRENT RESOLUTION

To memorialize the Congress of the United States to take such actions as are necessary to review and consider eliminating provisions of federal law which reduce Social Security benefits for those receiving pension benefits from certain federal, state, or local government retirement or pension systems, plans, or funds.

WHEREAS, the Congress of the United States of America has enacted both the Government Pension Offset (GPO), reducing the spousal and survivor Social Security benefit, and the Windfall Elimination Provision (WEP), reducing the earned Social Security benefit, payable to any person who also receives a public pension benefit earned in public employment not covered by Social Security; and

WHEREAS, the GPO can negatively affect a retired public employee receiving a federal, state, or local government retirement or pension benefit earned in employment not covered by Social Security who would also be entitled to a Social Security benefit earned by the retiree's spouse; and

WHEREAS, the GPO formula reduces the spousal or survivor Social Security benefit by two-thirds of the amount of the federal, state, or local government retirement or pension benefit received by the retired public employee, in many cases completely eliminating the Social Security benefit even though the retiree's spouse paid Social Security taxes throughout the marriage; and

WHEREAS, according to the Congressional Research Service, nearly seven hundred thousand people were affected by the GPO in December 2017, including more than twenty-six thousand Louisianians; and

WHEREAS, the WEP applies to those persons who have earned federal, state, or local government retirement or pension benefits in public employment not covered by Social

Security, in addition to paying social security taxes while working in employment covered by Social Security; and

WHEREAS, the WEP reduces the earned Social Security benefit using an averaged indexed monthly earnings formula and may reduce Social Security benefits for affected persons by as much as one-half of the retirement benefit earned as a public servant in employment not covered by Social Security; and

WHEREAS, the WEP causes hardworking individuals to lose a significant portion of the Social Security benefits that they earned themselves; and

WHEREAS, according to the Congressional Research Service, more than eight hundred thousand people, or about three percent of all Social Security beneficiaries were affected by the WEP in December 2017; and

WHEREAS, in certain circumstances both the WEP and the GPO can be applied to a qualifying survivor's benefit, each independently reducing the available benefit and, in combination, eliminating a large portion of the total Social Security benefit available to the survivor; and

WHEREAS, because of the calculation characteristics of the WEP and the GPO, they have a disproportionately negative effect on employees working in lower-wage government jobs, like teachers, school workers, and state employees; and

WHEREAS, the number of people affected by the WEP and the GPO is growing as nearly ten thousand baby boomers attain retirement age each day; and

WHEREAS, individuals drastically affected by the WEP and the GPO may have no choice but to return to work after retirement in order to make ends meet, but the earnings accumulated during reemployment in the public sector may further reduce the Social Security benefits the individual is entitled to; and

WHEREAS, the WEP and the GPO are established in federal law, and repeal or reduction of the WEP and the GPO can be enacted only by Congress.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby memorialize the United States Congress to take such actions as are necessary to review the Government Pension Offset and the Windfall Elimination Provision Social Security benefit reductions and to consider eliminating or reducing them.

BE IT FURTHER RESOLVED that a copy of this Resolution shall be transmitted to the secretary of the United States Senate and the clerk of the United States House of Representatives and to each member of the Louisiana delegation to the United States Congress.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES